

**State of California**

Franchise Tax Board-Legislative Services Bureau  
PO Box 1468 MS A350  
Sacramento, CA 95812-1468

Telephone: (916) 845-4326  
ATSS: 468-4326  
FAX: (916) 845-5472

**Legislative Change No.**

**05-15**

Bill Number: AB 671

Author: Klehs

Chapter Number: 05-308

Laws Affecting Franchise Tax Board: Revenue and Taxation Code Section 18511.

Date Filed with the Secretary of State: September 22, 2005

**SUBJECT:** The Franchise Tax Board (FTB) To Revise Tax Booklets to Include Information Regarding Taxpayer's Obligation To Report and Pay Use Tax

**Assembly Bill 671 (Klehs), as enacted on September 22, 2005, made the following changes to California law:**

Section 18511 is added to the Revenue and Taxation Code.

This act requires FTB to revise the instructions in income tax booklets to include information informing taxpayers of their obligation to report and pay use taxes on purchases of tangible personal property that are subject to the use tax. The provision is repealed as of January 1, 2008.

This act is effective on January 1, 2006, and operative as of that date.

This act will not require any reports by the department to the Legislature.

Bureau Director

Jana Howard for Brian Putler

Date

12/02/05